

KAMDHENU LIMITED

CIN: L27101HR1994PLC092205

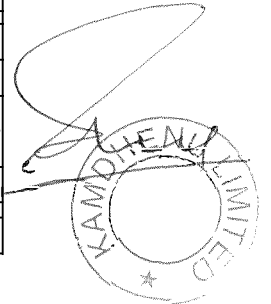
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STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(Rs in Lakhs except earning per share)

S. No.	Particulars	Standalone			Consolidated			Standalone	Consolidated
		Quarter Ended			Quarter Ended			Year Ended	Year Ended
		30.06.2021	31.03.2021	30.06.2020	30.06.2021	31.03.2021	30.06.2020	31.03.2021	31.03.2021
		Unaudited	Audited	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
1	Income								
a	Revenue from operations	14,585.60	22,236.83	8,329.48	14,585.60	22,236.83	8,329.48	62,522.13	62,522.13
b	Other income	93.35	6.32	86.19	93.35	6.32	86.19	349.38	349.38
	Total income	14,678.95	22,243.15	8,415.67	14,678.95	22,243.15	8,415.67	62,871.51	62,871.51
2	Expenses								
a	Cost of Materials Consumed	9,134.65	14,167.30	3,233.90	9,134.65	14,167.30	3,233.90	35,048.89	35,048.89
b	Purchases of Stock-in-Trade	1,407.25	2,062.92	1,070.51	1,407.25	2,062.92	1,070.51	6,747.97	6,747.97
c	Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	(739.77)	(636.21)	861.56	(739.77)	(636.21)	861.56	1,098.10	1,098.10
d	Employee Benefits Expense	1,357.76	1,308.94	980.52	1,357.76	1,308.94	980.52	4,804.84	4,804.84
e	Finance Costs	268.31	269.85	373.40	268.31	269.85	373.40	1,358.83	1,358.83
f	Depreciation & Amortization Expense	229.95	222.82	211.62	229.95	222.82	211.62	866.29	866.29
g	Other Expenses	2,267.91	3,290.82	1,490.40	2,268.01	3,291.29	1,490.55	9,847.25	9,848.76
	Total expenses	13,926.06	20,686.44	8,221.91	13,926.16	20,686.91	8,222.06	59,772.17	59,773.68
3	Profit before exceptional items and tax (1-2)	752.89	1,556.71	193.76	752.79	1,556.24	193.61	3,099.34	3,097.83
4	Exceptional Items	-	1,003.37	-	-	1,003.37	-	1,003.37	1,003.37
5	Profit before tax (3-4)	752.89	553.34	193.76	752.79	552.87	193.61	2,095.97	2,094.46
6	Tax expense								
a	Current tax	214.99	157.96	72.24	214.99	157.96	72.24	595.47	595.47
b	Deferred tax	(19.81)	(0.88)	(23.09)	(19.81)	(0.90)	(23.09)	(10.57)	(10.59)
c	Income Tax of earlier years	-	1.96	-	-	1.96	-	1.96	1.96
	Total Tax Expenses	195.18	159.04	49.15	195.18	159.02	49.15	586.86	586.84
7	Net Profit after tax (5-6)	557.71	394.30	144.61	557.61	393.85	144.46	1,509.11	1,507.62



S. No.	Particulars	Standalone			Consolidated			Standalone	Consolidated
		Quarter Ended			Quarter Ended			Year Ended	Year Ended
		30.06.2021	31.03.2021	30.06.2020	30.06.2021	31.03.2021	30.06.2020	31.03.2021	31.03.2021
		Unaudited	Audited	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
8	Other Comprehensive Income/ (Loss)								
a	Items that will not be reclassified to profit or loss	(3.48)	5.61	(6.54)	(3.48)	5.61	(6.54)	(13.92)	(13.92)
b	Tax impacts on above	4.11	(1.52)	6.75	4.11	(1.52)	6.75	8.17	8.17
	Total Other Comprehensive Income/ (Loss)	0.63	4.09	0.21	0.63	4.09	0.21	(5.75)	(5.75)
9	Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+8)	558.34	398.39	144.82	558.24	397.94	144.67	1,503.36	1,501.87
	Net Profit attributable to:								
	Equity holders of the parent	-	-	-	557.61	393.85	144.46	-	1,507.62
	Non-controlling interests	-	-	-	-	-	-	-	-
	Other Comprehensive income/(Loss) attributable to:								
	Equity holders of the parent	-	-	-	0.63	4.09	0.21	-	(5.75)
	Non-controlling interests	-	-	-	-	-	-	-	-
	Total Comprehensive income attributable to:								
	Equity holders of the parent	-	-	-	558.24	397.94	144.67	-	1,501.87
	Non-controlling interests	-	-	-	-	-	-	-	-
10	Earnings per share in rupees: (Not Annualised)								
	- Basic (in Rupees)	2.07	1.47	0.54	2.07	1.47	0.54	5.62	5.62
	- Diluted (in Rupees)	2.07	1.47	0.54	2.07	1.47	0.54	5.62	5.62
11	Paid-up equity share capital (Face Value of Rs.10 each)	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55	2,693.55

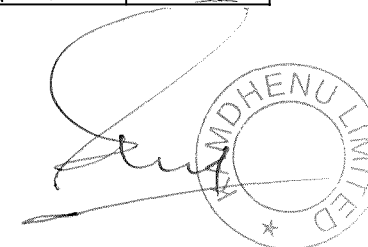


KAMDHENU LIMITED

Standalone and Consolidated Segmentwise Revenue, Results, Assets and Liabilities

(Amount in Lakhs)

Particulars	Standalone			Consolidated			Standalone	Consolidated
	Quarter Ended			Quarter Ended			Year Ended	Year Ended
	30.06.2021	31.03.2021	30.06.2020	30.06.2021	31.03.2021	30.06.2020	31.03.2021	31.03.2021
	Unaudited	Audited	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
A. Segment Revenue								
- Steel	11,271.85	15,507.09	5,049.84	11,271.85	15,507.09	5,049.84	42,314.94	42,314.94
- Paints	3,313.75	6,729.74	3,279.63	3,313.75	6,729.74	3,279.63	20,207.19	20,207.19
Gross Revenue from Operations	14,585.60	22,236.83	8,329.48	14,585.60	22,236.83	8,329.48	62,522.13	62,522.13
B. Segment Results								
- Steel	1,489.85	1,976.14	1,006.07	1,489.85	1,976.14	1,006.07	5,795.66	5,795.66
- Paints	(209.82)	(931.83)	(214.11)	(209.82)	(931.83)	(214.11)	(1,492.42)	(1,492.42)
Profit/(Loss) before finance cost, Tax & unallocable items	1,280.03	1,044.31	791.95	1,280.03	1,044.31	791.95	4,303.23	4,303.23
Less: Finance cost	268.31	269.85	373.40	268.31	269.85	373.40	1,358.83	1,358.83
Less: Other Unallocable Expenditure net of Income	258.83	221.11	224.79	258.93	221.58	224.94	848.44	849.95
Total Profit before Tax	752.89	553.34	193.76	752.79	552.87	193.61	2,095.97	2,094.46
C. Segment Assets								
- Steel	20,418.91	20,763.20	22,060.41	20,418.91	20,763.20	22,060.41	20,763.20	20,763.20
- Paints	21,254.90	21,044.03	21,194.59	21,254.90	21,044.03	21,194.59	21,044.03	21,044.03
- Unallocable	1,289.07	1,305.86	1,269.83	1,289.03	1,305.84	1,270.55	1,305.86	1,305.84
Total Segment Assets	42,962.87	43,113.09	44,524.82	42,962.83	43,113.07	44,525.54	43,113.09	43,113.07
D. Segment Liabilities								
- Steel	5,987.39	7,318.41	9,355.44	5,987.39	7,318.41	9,355.44	7,318.41	7,318.41
- Paints	16,421.27	15,774.90	16,384.57	16,421.27	15,774.90	16,384.57	15,774.90	15,774.90
- Unallocable	518.18	542.09	530.99	520.68	544.52	532.81	542.09	544.52
Total Segment Liabilities	22,926.84	23,635.40	26,271.00	22,929.35	23,637.83	26,272.82	23,635.40	23,637.83

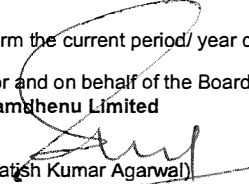


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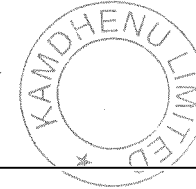
Notes:

- 1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kamdhenu Limited at their respective meetings held on 9th August, 2021. The unaudited financial results for the quarter ended 30th June, 2021 have been limited reviewed by the Statutory Auditors of the Company.
- 2 The Standalone & Consolidated financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- 3 The consolidated financial results of the company and its wholly owned subsidiary company incorporated in India have been prepared as per Ind AS 110 "Consolidated Financial Statement". Kamdhenu Venture Limited (Consolidated) have been considered in Quarterly unaudited financial results.
- 4 The Standalone and Consolidated annual financial results includes the results for the quarter ended 31st March, 2021 being the balancing figures between the audited figures in respect of full financial year and the unaudited year to date figures upto the third quarter of the current financial year.
- 5 The company continues to monitor the impact of COVID-19 on its business including its impact on customers, supply chain etc. Due care has been exercised on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results as of and for the quarter ended 30th June, 2021.
- 6 The unaudited financial results of the company for the quarter ended 30th June, 2021 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provision of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015.
- 7 Previous period figures have been regrouped, reclassified and rearranged, wherever necessary, to confirm the current period/ year classification.

For and on behalf of the Board of Directors of
Kamdhenu Limited


(Satish Kumar Agarwal)
Chairman & Managing Director

DIN: 00005981



Place: Gurgaon
Date: 9th August, 2021